


Memorandum

To: Honorable Jerome E. Horton, Chairman
Honorable Michelle Steel, Vice Chair
Honorable Betty T. Yee, First District
Senator George Runner (Ret.), Second District
Honorable John Chiang, State Controller

Date: May 9, 2014

From: David J. Gau, Deputy Director 
Property and Special Taxes Department

Subject: ***Board Meeting, May 22, 2014***
Item N, Administrative Session, Property Tax Forms

I am requesting that the attached property tax forms be submitted to the Board for adoption. Government Code section 15606 requires that the Board prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment. Pursuant to that mandate, staff worked with the California Assessors' Association Forms Subcommittee on the revision of property tax forms for the 2015 lien date.

Revisions specific to a particular form are shown in brackets following the title of the form.

- | | |
|-----------|--|
| BOE-58-AH | <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i>
[Revised instructions to add information regarding taxpayers ability to file "place-holder" claims when all information is not available by the filing deadline. Clarified that the value requested is the factored base year value.] |
| BOE-58-G | <i>Claim for Reassessment Exclusion for Transfer From Grandparent to Grandchild</i>
[Revised instructions to add information regarding taxpayers ability to file "place-holder" claims when all information is not available by the filing deadline. Clarified that the value requested is the factored base year value.] |
| BOE-268-B | <i>Free Public Library or Free Museum Claim</i>
[Revised to add a box for assessor's parcel number.] |
| BOE-502-D | <i>Change in Ownership Statement—Death of Real Property Owner</i>
[Revised to add a box for assessor's parcel number, and instructions regarding filing requirements when multiple parcels are involved.] |

BOE-571-W ~~2015 Wind Generation Property Statement~~

~~[This is a new property statement that was developed to gather data from this emerging industry after consultation with assessors and industry.]~~

BOE-577 *Aircraft Property Statement*

[Revised to make **bold** the notation on the top of page 1 regarding filing the claim; made various revisions on page 2 to capture relevant data necessary to make value determinations.]

Please place these forms on the Board's May 22, 2014 Administrative Session for approval.

DJG:sk
Attachments

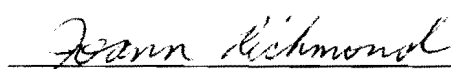
cc: Ms. Joann Richmond

Approved:



Cynthia Bridges
Executive Director

Board Approved:



Joann Richmond, Chief
Board Proceedings Division

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

A. PROPERTY

ASSESSOR'S PARCEL NUMBER

PROPERTY ADDRESS

CITY

RECORDER'S DOCUMENT NUMBER

DATE OF PURCHASE OR TRANSFER

PROBATE NUMBER (if applicable)

DATE OF DEATH (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete "B" on the reverse)

1. Print full name(s) of transferor(s) _____
2. Social security number(s) _____
3. Family relationship(s) to transferee(s) _____
If adopted, age at time of adoption _____
4. Was this property the transferor's principal residence? ☐ Yes ☐ No
If **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
5. Have there been other transfers that qualified for this exclusion? ☐ Yes ☐ No
If **yes**, please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)
6. Was only a partial interest in the property transferred? ☐ Yes ☐ No If **yes**, percentage transferred _____ %
7. Was this property owned in joint tenancy? ☐ Yes ☐ No
8. If the transfer was through the medium of a trust, you **must** attach a copy of the trust.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

DATE



SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

DATE



MAILING ADDRESS

DAYTIME PHONE NUMBER

()

CITY, STATE, ZIP

EMAIL ADDRESS

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____
2. Family relationship(s) to transferor(s) _____
- If adopted, age at time of adoption _____
- If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (*registered means registered with the California Secretary of State*) with stepparent on the date of purchase or transfer? ☐ Yes ☐ No
- If **no**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
- If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No
- If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son on the date of purchase or transfer? ☐ Yes ☐ No
- If **no**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
- If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No
3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE

DATE



SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE

DATE



MAILING ADDRESS

DAYTIME PHONE NUMBER

()

CITY, STATE, ZIP

EMAIL ADDRESS

Note: The Assessor may contact you for additional information.

B. ADDITIONAL TRANSFEROR(S)/SELLER(S) (continued)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

C. ADDITIONAL TRANSFEREE(S)/BUYER(S) (continued)

NAME	RELATIONSHIP

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. **Please note:**

1. This exclusion only applies to transfers that occur on or after November 6, 1986;
2. In order to qualify, the real property must be transferred from parents to their children or children to their parents;
3. If you do not complete and return this form, it may result in this property being reassessed.
4. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children, and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children.

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

A. PROPERTY

ASSESSOR'S PARCEL NUMBER	PROPERTY ADDRESS
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER
DATE OF DEATH OF GRANDPARENT (if applicable)	PROBATE NUMBER (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)

- Print full name(s) of transferor(s) _____
- Was this property the principal residence of the transferor? ☐ Yes ☐ No
If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
- Was real property other than the principal residence of the transferor transferred? ☐ Yes ☐ No
- Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, percentage transferred _____%.
- Did you own this property as a joint tenant? ☐ Yes ☐ No
- If the transfer was through the medium of a trust, you must attach a copy of the trust.
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandparent (or their legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE ▶	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "C" below)

1. Print full name(s) of transferee(s) _____
 Family relationship(s) to transferor(s) _____
 If adopted, age at time of adoption _____ Adopted by whom? _____
2. Parent: Name of direct descendent of grandparent (son or daughter) _____
 Date of death of direct descendent _____
 (Direct descendent must be deceased in order to qualify for this exclusion. *Please provide death certificate.*)
 Social security number of direct descendent: _____
- a. Was deceased parent married or in a registered domestic partnership (*registered means registered with the California Secretary of State*) as of the date of death? ☐ Yes ☐ No
- b. Is the spouse or registered domestic partner of the deceased parent a (*check one*):
☐ Parent of the grandchild (*go to question c*).
☐ Stepparent of the grandchild (*a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased*) (*go to question 3*).
- c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?
☐ Yes ☐ No
 If **yes**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: _____ (*Please provide marriage or partnership certificate.*)
 If **no**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ (*Please provide death certificate.*)
3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)
☐ Yes ☐ No
 If yes: County: _____ Assessor's Parcel Number: _____
4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) ☐ Yes ☐ No
If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).

Note: The Assessor may require additional legal documentation to support the above answers.

ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)	
NAME	RELATIONSHIP

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD

Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend that claim with any revised information.

1. This exclusion only applies to transfers that occur on or after March 27, 1996;
2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
3. In order to qualify, the real property must be transferred from grandparents to their grandchildren;
4. If you do not complete and return this form, it may result in this property being reassessed.
5. California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children and certain grandparent and grandchild transfers (see above); and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children and certain grandparent and grandchild transfers (see above).

NOTE: Effective January 1, 2009, Revenue and Taxation Code Section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

FREE PUBLIC LIBRARY OR FREE MUSEUM CLAIM

PROPERTY **USED SOLELY** FOR EITHER A FREE PUBLIC LIBRARY
OR FREE MUSEUM.

This claim is filed for fiscal year 20____ - 20____.

(Example: a person filing a timely claim in January 2011 would enter
"2011-2012.")

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

A claimant must complete and file this form
with the Assessor by February 15.

NAME OF PERSON MAKING CLAIM

TITLE

NAME AND ADDRESS OF OWNER OF LAND AND BUILDINGS (if different from above)

NAME OF INSTITUTION

MAILING ADDRESS OF INSTITUTION (CITY, STATE, ZIP CODE)

ADDRESS OF PROPERTY (NUMBER AND STREET)

ASSESSOR'S PARCEL NUMBER

CITY, COUNTY, ZIP CODE

LEASE TERMINATION DATE

DAYS OF THE WEEK OPEN TO THE PUBLIC AND HOURS OF OPERATION

☒ Check the type of qualifying exclusive use of the property. If filing for the first time, attach a copy of the lease or agreement.

☐ LIBRARY☐ MUSEUM

1. ☐ Yes ☐ No Is admittance to the library or museum free? If no, please explain:

2. ☐ *Yes ☐ No If a library, is there a user charge for the use of books, periodicals, or facilities?

3. ☐ *Yes ☐ No If a museum, is there a charge for viewing the museum contents?

*If **yes**, and a BOE-267, *Claim for Welfare Exemption*, has not been filed for the property, please contact the Assessor's Office immediately. The deadline for timely filing a Claim for Welfare Exemption is February 15 each year. Where there is a user charge, a *Claim for Welfare Exemption* may be allowed if both the organization and the use of the property meet all of the requirements for the exemption.

4. ☐ Yes ☐ No Is the property, or a portion thereof, for which the exemption is claimed a bookstore that generates unrelated business taxable income as defined in section 512 of the Internal Revenue Code?

If **yes**, a copy of the institution's most recent tax return filed with the Internal Revenue Service must accompany this claim. Property taxes as determined by establishing a ratio of the unrelated business taxable income to the bookstore's gross income will be levied.

5. ☐ Yes ☐ No Is any of the owned property used for sales or business purposes other than a bookstore? If yes, please explain:

6. ☐ Yes ☐ No Is any equipment or other property at this location being leased or rented from someone else?

If **yes**, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property. "Exclusive use" is not required for this exemption, the lessee's possession is sufficient evidence of use.

The benefit of a property tax exemption must inure to the lessee institution; the lessee may be entitled to claim a refund of taxes paid by the lessor. See section 202.2 of the Revenue and Taxation Code.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

7. List only property that is owned. Leased property may also be exempt if listed under the remarks section below. If leased property is listed, it is not necessary for the lessor to also claim the exemption on the Lessors' Exemption Claim.

PROPERTY DESCRIPTION				STATE PRIMARY AND INCIDENTAL USE OF PROPERTY DESCRIBED
<input type="checkbox"/> Land: <i>(Legal description or map book, page and parcel number from most recent tax statement)</i> <input type="checkbox"/> Area: <i>(Acres or square feet)</i>				Primary use: Incidental use:
<input type="checkbox"/> Buildings and Improvements <div style="display: flex; justify-content: space-between;"> Bldg. No. or Name No. of Floors No. of Rooms Type of Construction </div>				Primary use: Incidental use:
<input type="checkbox"/> Personal Property: Describe - include cost and acquisition dates if applicable. <i>(Attach a separate sheet if necessary.)</i>				Primary use: Incidental use:

REMARKS

Whom should we contact during normal business hours for additional information?

NAME		TITLE
DAYTIME TELEPHONE ()	EMAIL ADDRESS	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information contained herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

NAME OF PERSON MAKING CLAIM	TITLE
SIGNATURE OF PERSON MAKING CLAIM	DATE

CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. **File a separate statement for each parcel of real property owned by the decedent.**

NAME OF DECEDENT			DATE OF DEATH
<input type="checkbox"/> YES <input type="checkbox"/> NO Did the decedent have an interest in real property in this county? If YES , answer all questions. If NO , sign and complete the certification on page 2.			
STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*

*If more than 1 parcel, attach separate sheet.

DESCRIPTIVE INFORMATION ☒ (IF APN UNKNOWN)

- ☐ Copy of deed by which decedent acquired title is attached.
- ☐ Copy of decedent's most recent tax bill is attached.
- ☐ Deed or tax bill is not available; legal description is attached.

DISPOSITION OF REAL PROPERTY ☒

- ☐ Succession without a will ☐ Decree of distribution pursuant to will
- ☐ Probate Code 13650 distribution ☐ Action of trustee pursuant to terms of a trust
- ☐ Affidavit of death of joint tenant

TRANSFER INFORMATION ☒ Check all that apply and list details below.

- ☐ Decedent's spouse ☐ Decedent's registered domestic partner
- ☐ Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).
- ☐ Decedent's grandchild(ren.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild* must be filed (see instructions).
- ☐ Cotenant to cotenant. If qualified for exclusion from assessment, an *Affidavit of Cotenant Residency* must be filed (see instructions).
- ☐ Other beneficiaries or heirs.
- ☐ A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE
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List names and percentage of ownership of all beneficiaries or heirs:

NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

- ☐ This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

☐ YES ☐ NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity? ☐ YES ☐ NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY

NAME OF PERSON OR ENTITY GAINING SUCH CONTROL

☐ YES ☐ NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

NAME

ADDRESS

CITY

STATE

ZIP CODE

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSONAL REPRESENTATIVE

PRINTED NAME OF PERSONAL REPRESENTATIVE

TITLE

DATE

E-MAIL ADDRESS

DAYTIME TELEPHONE

()

INSTRUCTIONS**IMPORTANT**

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- **Passage of Decedent's Property:** Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- **Change in Ownership:** California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- **Inventory and Appraisal:** Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
 - (1) Are not applicable because the decedent owned no real property in California at the time of death
 - (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- **Parent/Child and Grandparent/Grandchild Exclusions:** A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by calling XXX-XXX-XXXX.
- **Cotenant to cotenant.** An affidavit must be filed with the county assessor. An affidavit may be obtained by calling XXX-XXX-XXXX.

This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

AIRCRAFT PROPERTY STATEMENT

Declaration of costs and other related property information as of 12:01 a.m., January 1, 20__

FILE RETURN BY: _____

PLEASE NOTE: This form must be filed timely with the Assessor's office, regardless of the status of the Historical Aircraft Exemption Claim. Penalties will apply if not filed.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

FOR ASSESSOR'S USE ONLY

SECTION I: MUST BE COMPLETED ANNUALLY

FAA REGISTRATION NUMBER N	DAYTIME PHONE NUMBER ()	AIRCRAFT LOCATION (AIRPORT, HANGAR OR TIE-DOWN NUMBER)	
MANUFACTURER		MODEL	YEAR BUILT
SERIAL NUMBER	PURCHASE DATE	PURCHASE PRICE \$	DATE MOVED TO THIS COUNTY

FOR AIRCRAFT PREVIOUSLY REGISTERED OR ASSESSED IN ANOTHER CALIFORNIA COUNTY, INDICATE COUNTY NAME AND ASSESSMENT YEARS

FIXED BASE OPERATOR NAME	LAST MAJOR AIRFRAME OVERHAUL DATE:	COST: \$
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AIRCRAFT CONDITION:	DAMAGE HISTORY
WHEN PURCHASED <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	<input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH STATEMENT. EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, SEE INSTRUCTIONS AND ATTACH SCHEDULE.
CURRENT <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	
INTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	
EXTERIOR <input type="checkbox"/> NEW <input type="checkbox"/> GOOD <input type="checkbox"/> AVERAGE <input type="checkbox"/> POOR	

TYPE OF USAGE:
☐ PERSONAL/PLEASURE ☐ FLIGHT TRAINING ☐ RENTAL ☐ CHARTER/TAXI ☐ BUSINESS ☐ FRACTIONAL OWNERSHIP PROGRAM ☐ SHOW/MUSEUM
IF YOU CHECKED CHARTER/TAXI, DO YOU USE THE AIRCRAFT IN COMMON CARRIAGE MORE THAN 50% OF THE TIME? ☐ YES ☐ NO
NOTE: COMMON CARRIAGE DOES NOT INCLUDE FERRY FLIGHTS OR PART 91 OWNER FLIGHTS.

AVIONICS SUMMARY: REPORT ONLY ADDED OR REPLACED AVIONICS. DO NOT REPORT ORIGINAL STANDARD FACTORY AVIONICS.
FOR CONDITION, PLEASE ENTER (N) NEW, (A) AVERAGE, (P) POOR.

UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY	UNIT	ACQUISITION DATE	COST NEW	CONDITION	ASSESSOR USE ONLY
RVSM REDUCED VERTICAL SEPARATION MINIMUM MONITOR					RADAR ALTIMETER				
TAWS TERRAIN AWARENESS WARNING SYSTEM					ENCODER				
EFIS ELECTRONIC FLIGHT INSTRUMENT SYSTEM					RMI RADIO MAGNETIC INDICATOR				
TCAS TRAFFIC ALERT COLLISION AVOIDANCE SYSTEM					VLF VERY LOW FREQUENCY				
NAVCOM #1					PHONE				
NAVCOM #2					RADAR				
TRANSPONDER A__ C__					LORAN				
GLIDESLOPE					ADF AUTOMATIC DIRECTION FINDER				
LOCALIZER					DME DISTANCE MEASURING EQUIPMENT				
COMPASS SYSTEM/HSI HORIZONTAL SITUATION INDICATOR					AIR CONDITIONING				
AUTOPILOT NUMBER OF AXES __					BOOTS				
FLIGHT DIRECTOR					HF TRANSCEIVERS HIGH FREQUENCY				
GPS IFR GLOBAL POSITIONING SYSTEM, INSTRUMENT FLIGHT RULES					OTHER NON-FACTORY AVIONICS				

SECTION 1: (continued)

PLEASE ENTER INFORMATION AS OF JANUARY 1 OF THIS YEAR.

AIRFRAME HOURS:

ENGINE(S)	SINGLE	LEFT	RIGHT
MAKE			
MODEL			
YEAR OF MANUFACTURE			
HORSEPOWER			
HOURS SINCE NEW			
HOURS SINCE MAJOR OVERHAUL			
TIME BETWEEN OVERHAULS (TBO)			
HOURS SINCE MIDLIFE			
DATE OF MAJOR OVERHAUL			
DATE OF LANDING GEAR OVERHAUL			

FOR HELICOPTERS - HOURS SINCE MAJOR OVERHAUL:

ENGINE	MAIN ROTOR BLADES	MAIN ROTOR HEAD ASSEMBLY
MAST	MAST TRANSMISSION	TAIL ROTOR DRIVESHAFT
TAIL ROTOR GEARBOX	TAIL ROTOR HUB ASSEMBLY	TAIL ROTOR BLADES
SERVOS	MISCELLANEOUS	

ENGINE MAINTENANCE SERVICE PROGRAM: ☐ YES ☐ NO

NAME OF PROGRAM: _____ ENROLLMENT DATE: _____

FOR HOMEBUILT, KIT, OR EXPERIMENTAL AIRCRAFT, ENTER EXACT DATE OF FIRST FLIGHT: _____

SECTION II: COMPLETE IF FIRST TIME FILING OR IF ANY CHANGES WITHIN THE LAST CALENDAR YEAR

NAME AND ADDRESS OF OWNER IF DIFFERENT FROM FAA REGISTERED OWNER

NAME		ADDRESS	
CITY	STATE	ZIP CODE	COUNTY

IF AIRCRAFT WAS SOLD, ATTACH A COMPLETE COPY OF THE SALES CONTRACT

IF SOLD OR DONATED:	DATE OF SALE	\$ SALE PRICE
NEW OWNER NAME		ADDRESS
CITY	STATE	ZIP CODE
		COUNTY

IF: ☐ MOVED ☐ JUNKED ☐ PARTED ☐ DESTROYED ☐ ABANDONED

DATE	NEW LOCATION (IF MOVED)	COUNTY
EXPLANATION		

AIRCRAFT NOT HABITUALLY BASED IN THIS COUNTY

AIRPORT/FBO WHERE NORMALLY KEPT		HANGAR/TIE-DOWN NO.
CITY	STATE	ZIP CODE
		COUNTY
CHECK REASON AIRCRAFT IS OR WAS IN THIS COUNTY: <input type="checkbox"/> REPAIRS <input type="checkbox"/> FOR SALE <input type="checkbox"/> IN TRANSIT TO: _____		
<input type="checkbox"/> OTHER: _____		

ATTACH STATEMENT REGARDING ANY ADDITIONAL INFORMATION YOU FEEL WOULD ASSIST US IN VALUING YOUR AIRCRAFT.
IF OWNERSHIP TYPE IS LLC, PLEASE ATTACH A LIST OF MEMBERS NAMES.

OWNERSHIP TYPE (✓) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other <input type="checkbox"/>	DECLARATION BY ASSESSEE Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties. <i>I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 20__.</i>	
SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT*		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)		TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)		TELEPHONE NUMBER ()
E-MAIL ADDRESS		TITLE

OFFICIAL REQUEST

Pursuant to California Revenue and Taxation Code section 5362, the Assessor of the county in which an aircraft is habitually situated shall assess the aircraft at its market value. The Assessor's records indicate that you are the owner of the aircraft identified on page 1 of this form. In accordance with section 5365, you are required to complete this form according to the instructions. Pursuant to section 5367, failure to return this form by the specified due date will require the Assessor to add a 10% penalty to the market value of your aircraft.

This statement is not a public document. In accordance with Revenue and Taxation Code section 451, the information contained herein will be held secret by the Assessor. It can only be disclosed to the district attorney, grand jury, and other agencies specified in section 408. Attached schedules are considered to be part of the statement.

GENERAL INSTRUCTIONS

ALL INFORMATION PROVIDED SHOULD BE AS OF JANUARY 1.

SECTION I.

This section must be completed annually. Specific information is required to correctly determine the value of the aircraft

STATEMENT OF CONDITION: Using the information below, check the box that reflects the condition of your aircraft as of January 1:

New: An aircraft that is new or is maintained in new condition.

Good: Paint and airframe are in near new condition. Minor scratches. Windows clear with no crazing or discoloration. Interior is in near new condition. Simple cleaning removes any smell, dirt or matting.

Average: Paint is generally sound and attractive. Slight oxidation can be easily polished out leaving paint shiny. Small scratches, chips or dents can be found especially in high use areas. Windows have milky edges, some crazing or light scratches. The interior use shows minor fraying, stains, or cracking. Cleaning and shampooing will make the interior look attractive. Aircraft certificate is current, 6 months annual, ½ TBO (Time Between Overhauls), ADs (Air Worthiness Directives) complied.

Poor: Paint is badly oxidized, peeled and blemished. Most leading edges and upper surfaces are chipped, crazed, dented, and oxidized. All windows crazed and scratched. After touch-up and polishing, aircraft still looks unsightly. Needs new paint. Interior shows high use, scratches, tear, snags, frayed fabric, exposed foam, peeling laminates, and loose panels. Interior looks and smells dirty after cleaning and needs replacement. Aircraft has not flown, is out of annual, engine is run out and will not pass inspection, ADs not complied.

AVIONICS SUMMARY: Indicate the date of acquisition and the condition of existing avionics equipment. List any additional avionics and their cost under "Non-factory avionics added in last calendar year." For condition, please enter *N* for new, *A* for average, and *P* for poor.

DAMAGE HISTORY: To report damage history, attach a statement indicating the type of damage, date of damage, copy of report made to FAA, and maintenance log and repairs made.

EQUIPMENT LEASED, EXCHANGED, ADDED OR RETIRED:

Leased: If you lease equipment in connection with this aircraft's operation, attach a schedule listing the name and address of the owner, description of the leased property, cost if purchased, and annual rent.

Exchanged: Attach a schedule listing any exchange of equipment since purchase.

Additions or Retirements: From date of acquisition of aircraft to last day in December of last year if you have added or retired equipment, attach a schedule listing the description of the equipment, date added or retired, and the cost of equipment added or retired.

FRACTIONAL OWNERSHIP: If the aircraft is enrolled in a Fractional Ownership Program, forms BOE-570-FO (-1, -2) must be filed.

SECTION II.

This section must be completed if filing for the first time or if there have been any changes within the last calendar year.

ADDITIONAL INFORMATION: Attach a statement regarding any additional information you feel would assist the Assessor in valuing your aircraft.

DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

EXEMPTIONS

Armed Forces Members. If you are not a resident of the State of California, but are in this state solely by the reason of compliance with military orders, you may declare tax situs elsewhere by filing Form BOE-261-D, *Servicemembers Civil Relief Act Declaration*. Obtain the declaration form from the Assessor or from your unit Legal Officer.

Aircraft of Historical Significance. If you are an individual owner who does not hold the aircraft primarily for purposes of sale, does not use the aircraft for commercial purposes or general transportation, the aircraft is 35 years or older and is displayed to the public at least 12 days per year, obtain Form BOE-260-B from the Assessor. The exemption claim must be filed on or before February 15 for a full exemption and by August 1 for a partial exemption.